ID: CCA_2009070113571237 Number: **200940019** Release Date: 10/2/2009

Office:

UILC: 6212.00-00, 6212.07-00

From:

Sent: Wednesday, July 01, 2009 1:57:15 PM

To: Cc:

Subject: RE: Erroneous Refunds in TEFRA

What was the event that caused us to issue the refund?

For the affected item, we can only issue a new stat notice if the taxpayer does not petition the first one and the statute is still open for issuing the second notice.